

line 8, change "filter means" to --filters--.

IN THE CLAIMS

Please amend claims 1-8 by rewriting same to read as follows.

--1. (Amended) An audio processing apparatus comprising:

*solo 81* [a] first filter means for converting n-channel ( $n \geq 1$ , positive integer) audio signals supplied from at least one signal source into two-channel signals;

*a* a pair of second filter means to which the two-channel output signals from the first filter means are supplied [and which provides] for providing an uncorrelated processing [means] for setting different delay times for respective transfer functions [to] of the [supplied] two-channel input signals; and an output unit for supplying [output] signals output from the pair of second filter means to left and right loudspeaker units of a headphone.

--2. (Amended) [An] The audio processing apparatus according to claim 1, wherein the pair of second filter means [are constituted by] each comprise a digital filter[, and a pair of] providing uncorrelated processing [means for] by setting delay times for respective

transfer functions [are constituted by] using delay units having different delay times.

*sub B1*  
cont

--3. (Amended) [An] The audio processing apparatus according to claim 1, wherein the pair of second filter means [are constituted by] each comprise a digital filter[, and a pair of] providing uncorrelated processing [means for] by setting delay times for respective transfer functions [are constituted by] using a delay unit for outputting a plurality of delay times, a multiplier for setting each delay time output to an arbitrary value, and an adder for adding each multiplier output.

*A1*  
cont

--4. (Amended) [An] The audio processing apparatus according to claim 1, wherein the [pair of] first filter means [are constituted by] comprises a pair of digital filters having [characteristics] the same or equivalent [in] transfer characteristics.

*sub B2*

--5. (Amended) [An] The audio processing apparatus according to claim 1, further comprising [a] detection means for detecting a direction of movement of the head of a listener wearing the headphone, wherein the transfer functions of the pair of second filter means are made variable depending on an output from the detection means.

*sub-B2}*

--6. (Amended) [An] The audio processing apparatus according to claim 1, wherein the detection means for detecting [a] the direction of movement of the head of [a] the listener wearing the headphone is a piezoelectric vibration gyro, and the transfer functions of the pair of second filter means are made variable depending on an output from the piezoelectric vibration gyro.

*at*  
*cont*

--7. (Amended) [An] The audio processing apparatus according to claim 1, wherein the detection means for detecting [a] the direction of movement of the head of [a] the listener wearing the headphone is a geomagnetic azimuth sensor, and the transfer functions of the pair of second filter means are made variable depending on an output from the geomagnetic azimuth sensor.

--8. (Amended) An audio reproducing method comprising:

a first conversion process of converting n-channel ( $n \geq 1$ , positive integer) audio signals supplied from at least one signal source into two-channel signals on the basis of two series of impulse responses from a sound source to left and right ears of a listener;

a second conversion process of independently performing reflective sound adding processes for a pair of uncorrelated processing means for setting a delay time to transfer functions with respect